

National Air Traffic Controllers Association
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June 19, 1998

Ms. Andrea Wilkens
Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Identification Number: C00238725


Reference: February Monthly Report

Dear Ms. Wilkens:

I have enclosed the copy of the correspondence regarding discrepancies in the closing balance for December 1996 and beginning year 1997. As you will notice, it was addressed to Debbie Manzano, who we were told was our analyst. As a result of this, the information in the letter may not have made it to you.

Please review the letter and supporting documentation in which I explained to the best of our ability the accounting problems NATCA PAC had experienced over the prior years. Please feel free to call me if I can answer any further questions on this issue, and please be assured that we will now be conducting regular audits on our PAC account.

Sincerely,


Stacy Ray Trigler
Legislative Affairs Department
202.223.2900

NATIONAL AIR TRAFFIC CONTROLLERS ASSOCIATION

Suite 701 • 1150 17th Street, N.W., Washington, D.C. 20036 • 202/223-2900 • Fax 202/859-3991



July 30, 1997

Ms. Debbie Manzano
Reports Analyst
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Dear Ms. Manzano:

The National Air Traffic Controller's recently discovered that the amount that the PAC has in the bank is significantly less than the amount reported to the Federal Election Commission on reports dating back to 1992. Our new legislative department discovered these previous accounting errors, thus we immediately engaged an outside auditing service in an endeavor to account for all monies in good faith (see attached).

The accountants identified some errors made on previous reports in 1993 through 1995; but they were unable to reconcile corrections to the deposit portions because the deposits reported to the FEC were in excess of the amount deposited in the bank. We believe that the itemized entries were not subtracted from the unitemized deposit totals, but a lack of supporting documentation for previous reports makes this difficult to definitely confirm. Those who administered the PAC during that time period are no longer employees of NATCA, so this also hindered the reconciliation process.

NATCA will continue to engage outside auditing assistance to ensure an accurate reflection of its PAC activities in the future. The January through June 1997 report accurately reflects transactions made by the NATCA PAC. As a result, the December 1996 closing balance will not equal the January 1997 cash on hand.

We have made this discovery and are aggressively seeking all pertinent information in good faith. I have attached the summary of identified mistakes according to our accountants. To the best of our knowledge, money distributed to federal candidates has been reported accurately and no monies were taken internally. Please accept my apologies and feel free to call us if you have any questions.

Sincerely,

Barry Krasner
President

Michael McNally
Executive Vice President

Attachment: spreadsheet 12/31/92 to 12/31/96 w/ supporting documentation.

	December 31, 1992	Cash Receipts	Cash Disbursements	December 31, 1993	Cash Receipts	Cash Disbursements	December 31, 1994	Cash Receipts	Cash Disbursements	December 31, 1995	Cash Receipts	Cash Disbursements	December 31, 1996
Balance per Bank	28,045.30	129,300.41	(135,304.86)	20,241.45	189,661.38	(194,832.88)	25,209.65	189,268.57	(179,782.87)	44,773.55	247,878.38	(280,858.88)	51,884.23
Outstanding Checks:													
1992	(7,000.00)												(1,000.00)
1993			8,000.00	(1,000.00)		5,000.00	(1,000.00)			(1,000.00)			(1,000.00)
1994			(8,000.00)	(5,000.00)		(2,000.00)	(2,000.00)			(1,000.00)			(1,000.00)
1995										(7,000.00)			(7,000.00)
1996													(850.00)
Deposits in Transit													
1992	707.34	(707.34)											
1993		6,795.77		6,795.77									
1994													
1995													
Other reconciling items:													
Jan. 1, 1993 difference	0.05			0.05						0.05			0.05
unidentified diff. - 1993		215.78		215.78						215.78			215.78
unidentified diff. - 1994						500.00				500.00			500.00
check recorded wrong													
FEC report in 1993			500.00	500.00									500.00
unreconciled diff. - 1995										550.00			550.00
net C/R not recorded '84						9,650.00				9,650.00			9,650.00
C/R overreported - 1995										18,247.48			18,247.48
C/R overreported - 1994										3,020.00			3,020.00
net C/R not reported - 1996						3,020.00							1,840.12
unreconciled diff. - 1996											1,840.12		325.00
Balance per FEC report	19,753.28	135,204.62	(134,804.86)	20,753.03	195,845.67	(181,482.88)	35,156.68	237,373.27	(189,212.87)	87,518.08	231,080.28	(254,383.68)	83,982.66

NATCA PAC

1994 Cash Disbursement Differences:

Check #		Amount per FEC	Amount per Check	Over/(Under) Difference
654	Gordon	500.00	150.00	350.00
656	DSCC Emily's List	0.00	1,500.00	(1,500.00)
665	Hoyer	1,000.00	500.00	500.00
8/94	Missing pages	9,850.00	9,850.00	0.00
		8,000.00	7,000.00	(1,000.00)
10/94:				
675	Moynihan	0.00	1,000.00	(1,000.00)
681	Wolf	0.00	500.00	(500.00)
682	Costello	0.00	500.00	(500.00)
689	Peterson	0.00	500.00	(500.00)
700	Toricelli	0.00	1,000.00	(1,000.00)
720	Jeffords	0.00	1,000.00	(1,000.00)
11/94:				
721	Woodsley	0.00	500.00	(500.00)
722	VA Coord. Camp	0.00	1,000.00	(1,000.00)
723	Pressler	0.00	2,000.00	(2,000.00)
		<u>17,350.00</u>	<u>27,000.00</u>	<u>(9,650.00)</u>

1994 Cash Receipts Differences:

August, 1994 receipts per the FEC report are overstated by \$20.00 when compared to the bank statement.

October, 1994 receipts per the FEC report are overstated by \$3,000 when compared to the bank statement.

NATCA PAC

1995 Cash Receipt Differences:

Month	Amount Per Bank	Amount Per FEC	Difference
January	14,915.92	14,915.92	0
February	8,440.80	8,440.80	0
March	26,365.43	26,395.43	(1,030.00) Receipt appears to be reported twice
April	26,065.29	26,064.95	0.34 Deposit of \$821.34 recorded as \$821.00
May	16,421.02	16,421.02	0.00
June	16,215.02	16,806.74	(591.72) Itemized receipts from payroll deductions
July	17,046.36	18,198.08	(1,151.72) appear to be recorded twice
August	16,360.02	17,534.74	(1,174.72) "
September	24,568.53	29,705.25	(5,138.72) "
October	16,390.02	21,428.52	(5,038.50) "
November	17,480.16	22,602.60	(5,122.44) "
			(19,247.48)
December	0.00	18,859.22	(18,859.22) Deposit in Transit - cleared bank 1/2/96
	<u>199,266.57</u>	<u>237,373.27</u>	<u>(38,106.70)</u>

NATCA PAC

1996 Cash Receipt Differences:

Month	Amount Per Bank	Amount Per FEC	Difference
January	35,273.24	18,414.02	18,859.22 Deposit in transit
February	16,887.69	18,887.68	0.00
March	16,315.52	16,315.52	0.00
April	16,175.02	16,087.02	88.00
May	24,104.77	16,041.26	8,063.51
June	16,801.75	17,801.80	(1,000.05)
July	17,228.66	18,446.62	(1,217.96)
August	25,801.34	25,801.34	0.00
September	27,979.90	27,979.90	0.00
October	16,458.57	8,219.78	8,238.79
November	17,170.50	25,409.31	(8,238.81)
December	17,782.38	25,656.45	(7,874.07)
	<u>247,979.34</u>	<u>231,060.71</u>	<u>16,918.63</u>
			<u>(18,859.22)</u>
			<u>(1,940.59)</u>

.45 off

NATCA PAC FUND
Outstanding Checks from prior years
12/31/96

Ck. Date	Ck. #	Amount
12/92	282	500.00
12/92	283	500.00
7/93	361	500.00
11/93	431	500.00
2/94	462	500.00
9/94	660	500.00
8/96	1151	500.00
12/96	1281	350.00

← void
cashed 1/97

Federal Election Commission

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PREPARER

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